

--- "Series of 1897" - 1 POUND - Green - COUPON - the "Widow Queen" - scanned at 100% scale ---

--- Recess printed on horizontal mesh wove - *without* control numbering - imprint "AMERICAN BANK NOTE CO. OTTAWA" ---

--- coarse roulette - 75 x 35 mm. plus six ½ lb. coupons ---

Chris Ryan, "Canadian Revenue Newsletter", No. 42, of June 2003

"Among the first ABN stamps to be issued were the red versions of the strip and coupon stamps. ... These red stamps were used under regulations approved by a July 21st 1897 Order in Council and issued on July 29th. The colour signified that the tobacco products were manufactured from a combination of foreign and domestic leaf and therefore subject to an intermediate rate of duty.

The use of distinctive colours (green, red, black and blue) to represent different rates of duty ended in 1908. As of June 1st, the higher duty on domestic products made of foreign leaf (previously paid by black stamps) was now charged upon the raw leaf as it was taken for use by manufacturers rather than upon their finished products. The only exception to the uniform duty was Canada Twist made by farmers from their own leaf. This form of tobacco continued to benefit from a reduced excise duty.

Under the new regime, the duty on all domestic or imported products was paid by the purchase and application of a single colour of stamps. Initially, black stamps were used exclusively. ... Tobacco products manufactured in Canada before June 1st 1908, but still in an excise bonding warehouse as of that date, continued to be stamped with the old green, red or black stamps. Surplus stocks of the red and green stamps were returned by local revenue officers to the central office in Ottawa.

The catalogue lists these recess printed one pound green "Series of 1897" Coupon stamps as:

RM-357en - 1 pound, green, coarse roulette, on horizontal mesh wove - without control numbers, with seven ½ pound coupons and a **189**_ stub

RM-357en - 1 pound, green, coarse roulette, on horizontal mesh wove - without control numbers, with six ½ pound coupons and a **189**_ stub

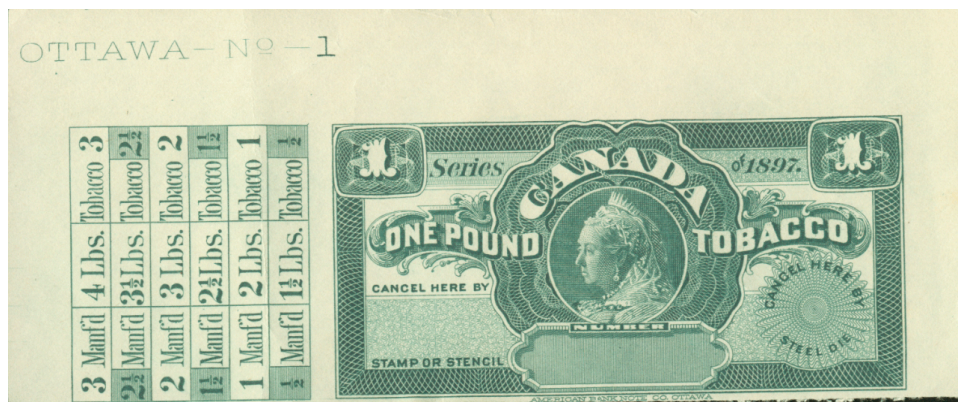
--- with six ½ pound coupons and an **189**_ stub ---



★**RM-357e CRP** - 1 pound, green, coarse roulette, CWCS, without control numbering, on horizontal mesh wove, with six ½ lb. coupons and an **189**_ stub, stamped **CANCELLED** and Registered - scanned at 85% scale



★**RM-357e SP** - 1 pound, green, coarse roulette, CWCS, without control numbering, stamped **CANCELLED** and rolled **TOBACCO / A-20** by the tobacco merchant "C. T. Bates & Co.", Ottawa, on horizontal mesh wove, with six ½ lb. coupons and an **189**_ stub - scanned at 85% scale



★RM-357e - 1 pound, green, coarse roulette, CWC, without control numbering, on horizontal mesh wove, with six 1/2 lb. coupons - from Plate No. 1

--- with seven 1/2 pound coupons and an 189_ stub ---



★RM-357c - 1 pound, green, coarse roulette, CWCS, without control numbering, on vertical mesh wove, with seven 1/2 lb. coupons and an **189**_ stub

The collection *does not contain* a control-free copy with a **190**_ stub - **WANTED!**

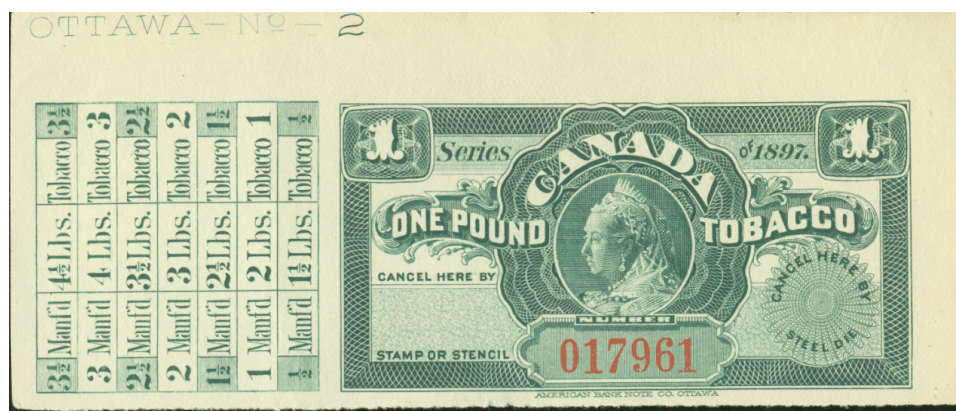
--- "Series of 1897" - 1 POUND - Green - COUPON - the "Widow Queen" - scanned at 100% scale ---

--- Recess printed on vertical mesh wove - *with 4½ mm. red controls* - imprint "AMERICAN BANK NOTE CO. OTTAWA" ---

--- coarse roulette - 75 x 35 mm. plus seven ½ lb. coupons and a 190_ stub ---

The catalogue lists this recess printed one pound green "Series of 1897" Coupon stamp as:

RM-357 - 1 pound, green, coarse roulette, on horizontal mesh wove - with 4½ mm. red control numbers,
with seven ½ pound coupons and a **190_** stub



★**RM-357** - 1 pound, green, coarse roulette, CWC, control number **017961**,
on vertical mesh wove, with seven ½ lb. coupons - from Plate No. 2



★**RM-357** - 1 pound, green, coarse roulette, CWCS, control number **017951**,
on vertical mesh wove, with seven ½ lb. coupons and a **190_** stub - scanned at 85% scale

017021	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017071 ★	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017073	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017078	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017123	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017208	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017217	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017223	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017233	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017244	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017268 ★	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017272	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017357	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017367	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017422	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017465	RM-357	1 pound, green, coarse roulette, on vertical mesh wove
017474	RM-357	1 pound, green, coarse roulette, on vertical mesh wove

017505 ★	RM-357	1 pound, green, coarse roulette, on vertical mesh wove
017540	RM-357	1 pound, green, coarse roulette, on vertical mesh wove
017550	RM-357	1 pound, green, coarse roulette, on vertical mesh wove
017687	RM-357	1 pound, green, coarse roulette, on vertical mesh wove
017717	RM-357	1 pound, green, coarse roulette, on vertical mesh wove
017724	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017727	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017732	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017747	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017748	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017753	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017795	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017818	RM-357	1 pound, green, coarse roulette, on vertical mesh wove
017834	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove - Plate No. 2
017864	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017871	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove - Plate No. 2
017887	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017898	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017917	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove
017951 ★	RM-357	1 pound, green, coarse roulette, CWCS, on vertical mesh wove, with seven ½ lb. coupons and a 190 _ stub
017961 ★	RM-357	1 pound, green, coarse roulette, CWC, on vertical mesh wove - Plate No. 2

File path is [c:\ CR - STAMPS \ RM_STAMPS \ COUPON \ 1897 \ Green \ 1 pound],
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